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Principal Deputy Assistant Attorney General

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U.S. Department of Justice
P.O. Box 683
Washington, D.C. 20044
202-616-3366 (v)
202-307-0054 (f)
Y.Jeannette.Tran@usdoj.gov

Of Counsel:
ANNETTE L. HAYES
U.S. Attorney, Western District of Washington

Attorneys for the United States of America

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

UNITED STATES OF AMERICA,)	
)	Case No. 2:18-cv-01067
Plaintiff,)	
)	COMPLAINT
v.)	
)	
JAMES J. JACKSON III;)	
KING COUNTY; STATE OF WASHINGTON)	
DEPARTMENT OF REVENUE;)	
JPMORGAN CHASE BANK, N.A.; and)	
BRIAN P. JACKSON,)	
)	
Defendants.)	
_____)	

The United States of America ("United States"), by and through its undersigned counsel,
hereby alleges as follows:

INTRODUCTION

1. This is a civil action timely brought by the United States to: (i) reduce to
judgment the outstanding federal tax assessments against Defendant James J. Jackson III; and (ii)

1 foreclose federal tax liens on certain real property located in King County, Washington owned
2 by Defendant James J. Jackson III, described more completely below and referred to as the
3 “Subject Property.”

4 **JURISDICTION AND VENUE**

5 2. This action is commenced pursuant to 26 U.S.C. §§ 7401 and 7403 at the
6 direction of the Attorney General of the United States and with the authorization and request of
7 the Chief Counsel of the Internal Revenue Service (“IRS”), a delegate of the Secretary of the
8 Treasury of the United States.

9 3. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and
10 1345, and 26 U.S.C. §§ 7402 and 7403.

11 4. Venue properly lies in this judicial district pursuant to 28 U.S.C. §§ 1391(b) and
12 1396, because James J. Jackson III resides in the Western District of Washington and because
13 the Subject Property is located within the Western District of Washington. Because Defendant
14 James J. Jackson III is believed to reside in King County and the Subject Property is located in
15 King County, pursuant to LCR 3(d)(1), this action should be assigned to the Court in Seattle.

16 **DEFENDANTS**

17 5. James J. Jackson III is named as a defendant because he has unpaid federal tax
18 liabilities, has an ownership interest in the Subject Property, and resides at the Subject Property.

19 6. During January 2006 through September 2007, James J. Jackson III was self-
20 employed and did business as Unique Integration LLC (“Unique Integration”).

21 7. The IRS issued an employer identification number (“EIN”) to Unique Integration
22 that James J. Jackson III, used for federal tax filings.

23 8. James J. Jackson operated Unique Integration as a sole proprietorship during
24 January 2006 through September 2007; therefore, he is personally liable for Unique Integration’s

1 tax liabilities. *See Duval v. Midwest Auto City, Inc.*, 425 F. Supp. 1381, 1387 (D. Neb. 1977),
 2 *aff'd*, 578 F.2d 721 (8th Cir. 1978); *see also Jaffe v. Nocera*, 493 A.2d 1003, 1007 (D.C. 1985).

3 9. King County is named as a defendant pursuant to 26 U.S.C. § 7403(b) because it
 4 may claim an interest in the Subject Property.

5 10. State of Washington Department of Revenue is named as a defendant pursuant to
 6 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

7 11. JPMorgan Chase Bank, N.A. is named as a defendant pursuant to 26 U.S.C. §
 8 7403(b) because it may claim an interest in the Subject Property.

9 12. Brian P. Jackson is named as a defendant pursuant to 26 U.S.C. § 7403(b) because
 10 he may claim an interest in the Subject Property.

11 **SUBJECT PROPERTY**

12 13. The real property sought to be foreclosed by this action consists of a parcel of real
 13 property commonly described as 31854 Thomas Road SE, Auburn, WA 98092 ("Subject
 14 Property"). The Subject Property bears King County Assessor's Parcel No. 072106-9012. The
 15 legal description of the Subject Property is as follows:

16 THE SOUTH HALF OF THE SOUTHEAST QUARTER OF THE SOUTHWEST
 17 QUARTER OF SECTION 7, TOWNSHIP 21 NORTH, RANGE 6 EAST, W.M.,
 18 IN KING COUNTY, WASHINGTON;
 19 EXCEPT THAT PORTION CONVEYED TO KING COUNTY BY DEED RECORDED
 20 UNDER RECORDING NO. 1064195;
 21 AND EXCEPT THAT PORTION DESCRIBED AS FOLLOWS:

22 BEGINNING AT THE NORTHEAST CORNER OF SAID SOUTH HALF;
 23 THENCE SOUTH 88°47'50" WEST ALONG THE NORTH LINE THEREOF,
 693.33 FEET TO THE POINT OF BEGINNING;
 24 THENCE CONTINUING SOUTH 88°47'50" WEST 499.98 FEET TO THE
 WEST LINE OF SAID SOUTH HALF;
 THENCE SOUTH 1°28'05" WEST ALONG SAID WEST LINE 15.70 FEET;
 THENCE NORTH 86°55'07" EAST 360.96 FEET;
 THENCE NORTH 87°13'11" EAST 139.99 FEET TO THE POINT OF BEGINNING.

SITUATE IN THE COUNTY OF KING, STATE OF WASHINGTON.

14. The present use for the Subject Property is classified as “Mobile Home” by the King County Assessor’s Office. The mobile home, that may or may not be deemed a fixture, that is located on the Subject Property is a 1989 Barrington w12x36 dk 66/27 Double-Wide. The King County Assessor’s account number for this mobile home is 39981923.

15. On or about June 26, 1997, James J. Jackson III acquired the Subject Property by a Statutory Warranty Deed from LaDonna D. Tench. The Statutory Warranty Deed was recorded with the King County Recorder’s Office on July 23, 1997 (Recording No. 199707230839).

FACTUAL BACKGROUND

16. On the dates and for the amounts listed in the chart below, a duly authorized delegate of the Secretary of the Treasury made timely assessments against James J. Jackson III for unpaid federal income taxes (Form 1040: U.S. Individual Income Tax Return), penalties, interest, and other statutory additions for the taxable periods set forth below:

<u>Type of Tax</u>	<u>Tax Period</u>	<u>Assessment Date</u>	<u>Amount Assessed</u>	<u>Unpaid Balance Due as of July 30, 2018 (including accruals, fees and collection costs, payments, and credits)</u>
1040	12/31/2006	09/07/2009 09/07/2009 09/07/2009 09/07/2009 11/28/2011 03/24/2014 10/10/2016	\$9,818.00 (t) \$2,202.30 (lfp) \$1,419.26 (ftp) \$1,896.05 (i) \$1,027.74 (ftp) \$2,657.12 (i) \$1,631.68 (i)	\$22,420.40
1040	12/31/2008	09/14/2009 09/14/2009 09/14/2009 09/14/2009 11/28/2011 03/24/2014 10/10/2016	\$21,453.00 (t) \$2,952.72 (lfp) \$410.10 (ftp) \$325.12 (i) \$3,690.90 (ftp) \$3,603.02 (i) \$2,332.15 (i)	\$32,045.24
TOTAL:				\$54,465.64

///

Key: t = tax
i = interest
ftp = failure to pay tax penalty (26 U.S.C. § 6651)
lfp = late filing penalty (26 U.S.C. § 6651)

17. On the dates and for the amounts listed in the chart below, a duly authorized delegate of the Secretary of the Treasury made timely assessments against James J. Jackson III doing business as Unique Integration for unpaid federal employment taxes (Form 941: Employer's Quarterly Federal Tax Return), penalties, interest, and other statutory additions for the taxable periods set forth below:

<u>Type of Tax</u>	<u>Tax Period</u>	<u>Assessment Date</u>	<u>Amount Assessed</u>	<u>Unpaid Balance Due as of July 30, 2018 (including accruals, fees and collection costs, payments, and credits)</u>
941	03/31/2006	11/19/2007 11/19/2007 11/19/2007 11/19/2007 11/19/2007 12/24/2007 12/01/2008 12/05/2011 12/12/2016	\$11,215.12 (t) \$1,579.82 (lfp) \$492.46 (tdp) \$1,065.44 (ftp) \$1,795.18 (i) \$560.76 (tdp) \$526.61 (ftp) \$386.18 (ftp) \$4,604.49 (i)	\$18,947.54
941	06/30/2006	11/19/2007 11/19/2007 11/19/2007 11/19/2007 11/19/2007 12/24/2007 12/05/2011 12/12/2016	\$3,578.78 (t) \$568.61 (lfp) \$200.14 (tdp) \$286.30 (ftp) \$482.03 (i) \$178.94 (tdp) \$345.49 (ftp) \$1,601.36 (i)	\$6,614.97
941	09/30/2006	11/19/2007 11/19/2007 11/19/2007 11/19/2007 11/19/2007 12/24/2007 12/01/2008 12/05/2011 12/12/2016	\$17,304.71 (t) \$2,028.78 (lfp) \$646.15 (tdp) \$977.29 (ftp) \$1,617.06 (i) \$751.76 (tdp) \$676.27 (ftp) \$766.43 (ftp) \$5,696.25 (i)	\$23,355.10

941	12/31/2006	11/19/2007 11/19/2007 11/19/2007 11/19/2007 11/19/2007 12/24/2007 12/01/2008 12/05/2011 12/12/2016	\$9,330.84 (t) \$925.31 (lfp) \$250.94 (tdp) \$365.93 (ftp) \$567.37 (i) \$365.93 (tdp) \$287.87 (ftp) \$431.81 (ftp) \$2,527.96 (i)	\$10,415.40
941	03/31/2007	11/10/2008 11/10/2008 11/10/2008 11/10/2008 11/10/2008 12/15/2008 12/07/2009 12/05/2011 12/12/2016	\$9,086.53 (t) \$2,044.47 (lfp) \$908.64 (tdp) \$863.22 (ftp) \$1,236.03 (i) \$454.03 (tdp) \$1,113.19 (ftp) \$261.29 (ftp) \$4,417.52 (i)	\$16,000.30
941	06/30/2007	11/10/2008 11/10/2008 11/10/2008 11/10/2008 11/10/2008 12/15/2008 12/07/2009 12/05/2011 12/12/2016	\$13,567.41 (t) \$3,052.67 (lfp) \$1,356.74 (tdp) \$1,085.39 (ftp) \$1,476.99 (i) \$678.37 (tdp) \$1,695.93 (ftp) \$610.53 (ftp) \$7,435.70 (i)	\$33,155.16
941	09/30/2007	12/31/2007 12/31/2007 12/31/2007 12/31/2007 02/04/2008 12/05/2011 12/12/2016	\$12,178.98 (t) \$1,217.90 (tdp) \$121.79 (ftp) \$163.91 (i) \$608.95 (tdp) \$2,922.96 (ftp) \$6,137.86 (i)	\$25,008.33
TOTAL:				\$133,496.80

Key: t = tax
i = interest
ftp = failure to pay tax penalty (26 U.S.C. § 6651)
lfp = late filing penalty (26 U.S.C. § 6651)
tdp = tax deposit penalty (26 U.S.C. § 6656)

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**COUNT ONE: TO REDUCE FEDERAL TAX ASSESSMENTS TO JUDGMENT
AGAINST DEFENDANT JAMES J. JACKSON III**

18. The United States incorporates by reference paragraphs 1 through 17, above, as if fully set forth here.

19. Timely notice stating the amounts and demanding payments of the assessments set forth in paragraphs 16 and 17, above, was given to James J. Jackson III, as required by 26 U.S.C. § 6303.

20. Despite timely notice and demand for payment of the assessments described in paragraphs 16 and 17, above, James J. Jackson III has neglected, failed, and/or refused to make full payment of the assessed amounts to the United States.

21. This action is timely commenced under the provisions of the Internal Revenue Code.

22. On or about June 3, 2008, the IRS received James J. Jackson III's request for a collection due process ("CDP") hearing with respect to quarterly federal employment tax periods (Form 941) ending March 31, 2006, June 30, 2006, September 30, 2006, December 31, 2006, and September 30, 2007. The IRS denied the request on or about April 25, 2009. The request for CDP hearing extended the statutory period of limitations on the federal employment tax quarterly periods (Form 941) ending March 31, 2006, June 30, 2006, September 30, 2006, December 31, 2006, and September 30, 2007 pursuant to 26 U.S.C. §§ 6330(e)(1) and 6320(c).

23. The United States has established a claim against James J. Jackson III in the amount of \$54,465.64 for unpaid federal income taxes for the assessments described in paragraph 16, above, as of July 30, 2018. Additional unassessed interest and other statutory additions as provided by law will accrue on this balance.

24. The United States has established a claim against James J. Jackson III in the

1 amount of \$133,496.80 for unpaid federal employment taxes for the assessments described in
 2 paragraph 17, above, as of July 30, 2018. Additional unassessed interest and other statutory
 3 additions as provided by law will accrue on this balance.

4 **COUNT TWO: TO FORECLOSE THE FEDERAL TAX LIENS ENCUMBERING THE**
 5 **SUBJECT PROPERTY**

6 25. The United States incorporates by reference paragraphs 1 through 24, above, as if
 7 fully set forth here.

8 26. Pursuant to 26 U.S.C. §§ 6321 and 6322, liens arose in favor of the United States
 9 on the dates of the assessments set forth in paragraphs 16 and 17, above, and attached to all
 10 property and rights to property of James J. Jackson III, including the Subject Property.

11 27. On May 8, 2008, in order to provide notice to third parties entitled to notice of the
 12 statutory liens under 26 U.S.C. § 6323, the IRS recorded a Notice of Federal Tax Lien (“NFTL”)
 13 against James J. Jackson III with respect to unpaid federal employment tax liabilities for the tax
 14 periods ending March 31, 2006, June 30, 2006, September 30, 2006, December 31, 2006, and
 15 September 30, 2007, with the King County Recorder’s Office (Recording No. 20080508001060).

16 28. On December 15, 2008, in order to provide notice to third parties entitled to
 17 notice of the statutory liens under 26 U.S.C. § 6323, the IRS recorded a NFTL against James J.
 18 Jackson III with respect to unpaid federal employment tax liabilities for the tax periods ending
 19 March 31, 2007 and June 30, 2007, with the King County Recorder’s Office (Recording No.
 20 20081215000760).

21 29. On October 14, 2009, in order to provide notice to third parties entitled to notice
 22 of the statutory liens under 26 U.S.C. § 6323, the IRS recorded a NFTL against James J. Jackson
 23 III with respect to unpaid federal income tax liabilities for the tax periods ending December 31,
 24 2006 and December 31, 2008, with the King County Recorder’s Office (Recording No.

20091014000449).

30. On October 3, 2017, in order to provide notice to third parties entitled to notice of the statutory liens under 26 U.S.C. § 6323, the IRS recorded a NFTL Refile against James J. Jackson III with respect to unpaid federal employment tax liabilities for the tax periods ending March 31, 2006, June 30, 2006, September 30, 2006, December 31, 2006, and September 30, 2007, with the King County Recorder's Office (Recording No. 20171003001283).

31. The Subject Property, including all fixtures thereon, is encumbered with liens for the unpaid federal tax assessments described in paragraphs 16 and 17, above.

32. The United States seeks to foreclose the federal tax liens above through the sale of the Subject Property.

33. The federal tax liens arising from the assessments described in paragraphs 16 and 17, above, have priority over all interests in the Subject Property acquired after the attachment of the federal tax liens, subject to the provisions of 26 U.S.C. § 6323.

34. Under 28 U.S.C. § 7403(c), the United States is entitled to a decree of sale of the Subject Property to enforce its federal tax liens.

WHEREFORE, Plaintiff the United States prays as follows:

A. That this Court determine, adjudge, and decree that Defendant James J. Jackson III is indebted to the United States for unpaid federal income tax liabilities for the tax years 2006 and 2008, described in paragraph 16, above, in the amount of \$54,465.64 as of July 30, 2018, less any subsequent payment or credits, plus interest and other statutory additions, as provided by law, and that judgment in that amount be entered against Defendant James J. Jackson III and in favor of the United States;

B. That this Court determine, adjudge, and decree that Defendant James J. Jackson III is indebted to the United States for unpaid federal employment taxes for the quarterly tax

1 periods ending March 31, 2006, June 30, 2006, September 30, 2006, December 31, 2006, March
2 31, 2007, June 30, 2007, and September 30, 2007, described in paragraph 17, above, in the
3 amount of \$133,496.80 as of July 30, 2018, less any subsequent payment or credits, plus interest
4 and other statutory additions, as provided by law, and that judgment in that amount be entered
5 against Defendant James J. Jackson III and in favor of the United States;

6 C. That this Court determine, adjudge, and decree that the United States has valid
7 and subsisting tax liens against all property and rights to property of Defendant James J. Jackson
8 III, including but not limited to, his interest in the Subject Property;

9 D. That this Court determine the interests of the other named defendants in the
10 Subject Property and their respective priority to a distribution of proceeds from a sale of the
11 Subject Property;

12 E. That the federal tax liens against Defendant James J. Jackson III encumbering the
13 Subject Property be foreclosed;

14 F. That the Subject Property be sold with the proceeds applied to the delinquent
15 federal tax liabilities of Defendant James J. Jackson III, described in paragraphs 16 and 17,
16 above; and

17 ///

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22 ///

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24 ///

1 G. That the United States be awarded its costs and attorney's fees herein, and such
2 other and further relief as this Court deems just and proper.

3 DATED this 20th day of July, 2018.

Respectfully submitted,

4 RICHARD E. ZUCKERMAN
5 Principal Deputy Assistant Attorney General

6 s/ Yen Jeannette Tran

7 YEN JEANNETTE TRAN
8 Trial Attorney, Tax Division
9 U.S. Department of Justice
10 P.O. Box 683
11 Washington, D.C. 20044
12 202-616-3366 (v)
13 202-307-0054 (f)
14 Y.Jeannette.Tran@usdoj.gov

15 Of Counsel:

16 ANNETTE L. HAYES
17 U.S. Attorney, Western District of
18 Washington

19 *Attorneys for the United States of America*
20
21
22
23
24

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff _____
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)
Yen Jeannette Tran, U.S. Department of Justice, Tax Division
PO Box 683, Washington, DC 20044
202-616-3366

DEFENDANTS

James J. Jackson III; King County; State of Washington Department of Revenue; JPMorgan Chase Bank, N.A.; and Brian P. Jackson

County of Residence of First Listed Defendant King
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
☐ 2 U.S. Government Defendant
☐ 3 Federal Question (U.S. Government Not a Party)
☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding
☐ 2 Removed from State Court
☐ 3 Remanded from Appellate Court
☐ 4 Reinstated or Reopened
☐ 5 Transferred from Another District (specify)
☐ 6 Multidistrict Litigation - Transfer
☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

26 U.S.C. §§ 7401, 7402, 7403

Brief description of cause:

Reduce Assessments to Judgment and Foreclose Federal Tax Liens Against Real Property

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$
187,962.44

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☒ No

VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE _____

DOCKET NUMBER _____

DATE

07/20/2018

SIGNATURE OF ATTORNEY OF RECORD

s/ Yen Jeannette Tran

FOR OFFICE USE ONLY

RECEIPT # _____

AMOUNT _____

APPLYING IFP _____

JUDGE _____

MAG. JUDGE _____

Western District of Washington

Civil Action No. 2:18-cv-01067

Signature of Clerk or Deputy Clerk

Civil Action No. 2:18-cv-01067

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____.

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*:

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

Western District of Washington

United States of America

Plaintiff(s)

V.

James J. Jackson III; King County; State of Washington Department of Revenue; JPMorgan Chase Bank, N.A.; and Brian P. Jackson

Defendant(s)

Civil Action No. 2:18-cv-01067

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* King County
516 Third Avenue, Room W-1033
Seattle, WA 98104

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are: Yen Jeannette Tran

Yen Jeannette Tran
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. 2:18-cv-01067

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____.

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*:

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

Western District of Washington

United States of America

Plaintiff(s)

V.

James J. Jackson III; King County; State of Washington Department of Revenue; JPMorgan Chase Bank, N.A.; and Brian P. Jackson

Defendant(s)

Civil Action No. 2:18-cv-01067

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* State of Washington Department of Revenue
Washington State Office of the Attorney General
7141 Cleanwater Dr SW
Olympia, WA 98504-0121

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are: Yen Jeannette Tran

Yen Jeannette Tran
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. 2:18-cv-01067

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Printed name and title

Server's address

Additional information regarding attempted service, etc:

Western District of Washington

Civil Action No. 2:18-cv-01067

Signature of Clerk or Deputy Clerk

Civil Action No. 2:18-cv-01067

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Server's address

Additional information regarding attempted service, etc:

Western District of Washington

Civil Action No. 2:18-cv-01067

Signature of Clerk or Deputy Clerk

Civil Action No. 2:18-cv-01067

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